

Senate File 565

S-3170

1 Amend Senate File 565 as follows:

2 1. Page 38, after line 1 by inserting:

3 <DIVISION ____

4 COMPOSITE RETURN EXCEPTION

5 Sec. ____ . COMPOSITE RETURN EXCEPTION — CERTIFICATES OF
6 ACQUITTANCE RELATED TO CERTAIN ESTATES. Notwithstanding any
7 other provision of law to the contrary, the requirements of
8 section 422.16B, including but not limited to the requirements
9 to file a composite return and pay composite return tax,
10 shall not apply to any estate for a tax year that began on or
11 after January 1, 2022, and ended before December 31, 2022, if
12 that estate received a certificate of acquittance from the
13 department of revenue under section 422.27 without having filed
14 a composite return under section 422.16B.

15 Sec. ____ . EFFECTIVE DATE. This division of this Act, being
16 deemed of immediate importance, takes effect upon enactment.

17 DIVISION ____

18 PROPERTY TAX PAYMENTS — SCHOOL DISTRICTS

19 Sec. ____ . Section 257.3, subsection 1, Code 2023, is amended
20 by adding the following new paragraph:

21 NEW PARAGRAPH. *d*. The amount paid to each school district
22 under section 441.21, subsection 5, paragraph "e", shall be
23 regarded as property tax. The portion of the payment which
24 is foundation property tax shall be determined by applying
25 the foundation property tax rate to the amount computed under
26 section 441.21, subsection 5, paragraph "e", subparagraph (4),
27 subparagraph division (a), and such amount shall be prorated
28 pursuant to section 441.21, subsection 5, paragraph "e",
29 subparagraph (2), if applicable.

30 Sec. ____ . EFFECTIVE DATE. This division of this Act, being
31 deemed of immediate importance, takes effect upon enactment.>

32 2. By renumbering as necessary.

DAN DAWSON